

ID: CCA\_2009020512070537

Number: **200911025**

Office:

Release Date: 3/13/2009

UILC: 6224.01-01

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**From:**

**Sent:** Thursday, February 05, 2009 12:07:06 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA Questions

1. You should have four Forms 870-PT, one for each year. The consolidated parent should sign by itself for years 1 and 2. Both the sub and the parent should sign for years 3 and 4. Generally we should not combine years since the Form 870-PT is a computer generated form issued to all partners and the identity of partners may change from one year to the next. If the identity of partners does not change, you could combine them.

2. Treas. Reg. 301.6224(c)-2(b)(2) provides that the general partner of a non-TEFRA partnership that is a partner in a TEFRA partnership may sign the Form 870-PT. If the partner is a TEFRA partnership, its TMP signs. If the partner is an LLC, its manager under state law should sign.

3. The agreement should be stamped "Partial Agreement" if there are other partnership items remaining in dispute. In addition, language should be added stating that this is a partial agreement and that section 6229(f)(2) applies. Standard language to this effect appears in the Appeals section of the IRM